61A202 (11-04)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

GNC # C

DEPARTMENT OF REVENUE	
OFFICE USE ONLY	
PMD =	

2005 PUBLIC SERVICE COMPANY PROPERTY TAX RETURN FOR RAILROAD CAR LINE

For Year Ending December 31, 2004

File by April 30, 2005 with: Office of Property Valuation Public Service Branch

200 Fair Oaks Lane, Fourth Floor

Station 32

Frankfort, Kentucky 40620 (502) 564-8175 Fax (502) 564-8192

(Office use only) Place current taxpayer mailing label here.					Kentucky Revised Statute 136.120 grants the Department of Revenue the authority to value and assess all of the property of any person or business performing any public service including railroad car line companies which operate any kind of railroad car in or through Kentucky including, but not limited to, flat, tank, refrigerator, passenger, sleeping, freight or similar type car. This return must be filed on or before April 30 of each year, covering the movement of cars in Kentucky during the preceding calendar year. The Office of Property Valuation will determine the value of rolling stock					
		G LABEL INFORM		of of	each comj fair cash v taxpayer	pany allocable value, and notif may request a	to Kentuck by the taxpa 30-day ex	y, based on 100 percent ayer of the assessment. tension to file if good		
A. Taxpayer I	Name			caı	use exists	and if request	ed before t	he due date of the tax s will be subject to a		
	Central Office Ado	dress		mi per (K) file (K)	nimum p nalty for t RS 132.29 e shall be RS 136.99	enalty of 10 pofailure to file is 0). Furthermofined \$1,000, as 0).	ercent of the 20 percent re, anyone and \$50 for 6	ne total taxes due. The t of the total taxes due who willfully fails to each day after April 30		
				F.	(Complet r_agents,	e if different fro etc., a current	m items A- power of at	-B) ttorney must be on file enue.		
C. Telephone ()	Fax No. ()			itucky Departn lls and all cor				
	ederal ID Numb	oer:		Na	ame					
	n □ Proprieto	rship		TitleAddress						
PART I List the mileage traveled by each class of over each railroad in Kentucky (Part I) must attach a separate schedule or make copies mary below. Name of Railroad Over Which Cars Traveled in Kentucky			Tel	ephone (_)	Fax N	No. ()			
PART I	over each railro attach a separat	ad in Kentucky (Part	I) must equal total mi	leag	e in Kent	ucky (Part III)). If additio	onal space is needed,		
Nan	ne of Railroad Over		Kind or Class of Cars			rk(s) Identified nterchanges		s Traveled Over Each ailroad in Kentucky		
(The total mile	s on this line mus	t equal the total of Co	lumn D in Part III.)			TOTAL				
PART II—SE	E REVERSE SIE	DE								
PART III SUMMARY	stock, etc.). The must include lo	total miles traveled	r other (which include everywhere by the tot miles. Complete Par 	tal fl	eet of rol	ling stock and	the total	mileage in Kentucky		
Α	B Total Number of Units (Cars) in in Total Fleet of Rolling Stock	C Total Miles Traveled Everywhere by	D Total Mileage in Kentucky			F Total F Valu (Forwarde	e d from	G Total Kentucky		
Car Class	in Total Fleet of Rolling Stock Car (Forwarded from Total Fleet of Total Fleet of Total Mileage in Kentucky (Total D (Forwarded ÷ Part 1)		Part II, C Total		Taxable Value (E x F)					
1. Refrigerator										
2. Tank										
3. Other										
TOTALS										
			n (including any accor le, correct and complet	e ret	urn.			nas been examined by		
Printed Name_			Print	ed T	itle					
	Signature			Titl	e			Date		

PART II 2005 Public Service Company Property Tax Return For Railroad Car Line (For Year Ending December 31, 2004) DETAILED FLEET DESCRIPTION AND COST OF TOTAL ROLLING STOCK OWNED AND/OR LEASED

Instructions and/or Explanation for Completing Part II, A Through K and Bottom Line Totals

- A. Number the page and classify railcars as refrigerator, tank or other (which includes box, dump, flat, furniture, gondola, hopper, poultry, stock, etc.). For car classification marked other, please specify.
- B. If taxpayer is based in a foreign country, money *must* be expressed in US currency at the rate of exchange on December 31, 2004.
- C. Age is determined by calendar year of purchase whether equipment is new or used. New or used railcars purchased or leased in the prior calendar year are age 1 and so forth.
- D. Report the car number, or the first and last numbers in the car numbering series, for **all** cars in your total fleet of rolling stock (owned and/or leased) whether they traveled in Kentucky or not.
- E. Report Car Mark, also known as Car Initial, assigned to your car number or series whether registered or not in The Official Railway Equipment Register.
- F. Association of American Railroads four-position alphanumeric code designating type car and general physical description.
- G. Number of Units is the actual number of railcars in the car number series reported in previous Column D.
- H. Unit Cost is the acquisition cost of each railcar in the total fleet of rolling stock. Improvements must be reported on a separate line at the year and age of the actual improvement.
- I. Multiply Column G by Column H to report the total cost of railcars and improvements on each age line.
- J. Factors for age 1 through 28+ are the year 2005 conversion factors for Class 5 tangible personal property with a 6 percent betterment's allowance.
- K. Multiply Column I by Column J for reporting the Fleet Value of railcars reported on each age line.

TOTALS: Separately total Columns G, I and K, and forward the separate totals of Column G* and Column K** as instructed below.

Car	Class	(check one) □ Refr	igerator	□ Tanl	c □ Ot	her (specify) _			
		ust be expressed in \	_			1 37			
C Age by Yea of Purch	ar	D Car No. or First and Last No. of Series for Total Fleet of Rolling	E Reporting Car Mark Also	F A.A.R. Car	G Number of Units (Cars in	H Unit Cost and	I Total Cost	J Factor	K Fleet Value
Whether New or Used		Stock Whether Traveled in KY or Not	Known as	Type Code	Number Series)	Improvements	(Col. G x Col. H)		(Col. I x Col. J)
2004	1					\$	\$.929	\$
2003	2							.870	
2002	3							.819	
2001	4							.763	
2000	5							.708	
1999	6							.641	
1998	7							.569	
1997	8							.508	
1996	9							.457	
1995	10							.410	
1994	11							.376	
1993	12							.342	
1992	13							.309	
1991	14							.276	
1990	15							.250	
1989	16							.227	
1988	17							.212	
1987	18							.196	
1986	19							.188	
1985	20							.188	
1984	21							.188	
1983	22							.188	
1982	23							.188	
1981	24							.188	
1980	25							.188	
1979	26							.188	
1978	27							.188	
1977 & Prior	28+							.188	
TOTAI					*		\$		\$

^{*}Carry the total number of units from the above total line of Column G to the front, Part III, Column B.

^{**}Carry the total fleet value from the above total line of Column K to the front, Part III, Column F.